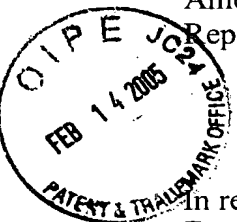


IFW

Application Serial No. 10/724,650  
Amendment Dated February 10, 2005  
Reply to Office Action dated January 11, 2005



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of )  
Zer Kai Yap )  
Filed: December 1, 2003 )  
Serial No.: 10/724,650 )  
Title: WATER HEATING SYSTEM )

Group: 3744  
Examiner: Chen Wen Jiang

AMENDMENT

Mail Stop Non-Fee Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

In response to the Office Action of January 11, 2005, please amend the above-identified application as follows.

**Amendments to the Claims** are reflected in the listing of claims which begins on page 2 of this paper.

**Remarks/Arguments** begin on page 6 of this paper.